



**Sprint – IT Care & Billing Services**

Mailstop: KSOPHF 0402 – 4B101

6200 Sprint Parkway

Overland Park, KS 66251

June 22, 2016

KPMG LLP

100 Walnut Street, Suite 1000

Kansas City, MO 64106

Ladies and Gentlemen:

Sprint Corporation ("Sprint" or the "Company") is providing this letter in connection with your engagement to examine Management's Assertion included in the *Report of Management on Compliance with Applicable Requirements of 47 C.F.R. Sections 64.1310 and 64.1320 of the Federal Communications Commission's Rules and Regulations* that Sprint complied, in all material respects, with 47 C.F.R. Section 64.1310(a)(1), 64.1320(c), and 64.1320(d) of the Federal Communications Commission's ("FCC") Rules and Regulations in CC Docket No. 96-128 (hereinafter, "Call Tracking System Requirement") as of June 22, 2016.

In connection with your examination, Sprint confirms, to the best of our knowledge and belief, the following representations made to you during your examination:

1. Sprint is responsible for compliance with Call Tracking System Requirement. As of June 22, 2016 the Company operates its business in compliance with the Call Tracking System Requirement in all material respects.
2. Sprint is responsible for the assertions included in *Report of Management on Compliance with Applicable Requirements of 47 C.F.R. Sections 64.1310 and 64.1320 of the Federal Communications Commission's Rules and Regulations*.
3. Sprint is responsible for selecting the criteria by which to assert to the FCC compliance factors set forth at 47 C.F.R. in Section 64.1320(c) of the FCC's Rules and Regulations and for determining that such criteria are appropriate for our purposes.
4. Sprint is responsible for establishing and maintaining effective internal controls to ensure compliance with the Call Tracking System Requirement.
5. Sprint continually monitors and evaluates the Company's compliance with the Call Tracking System Requirement and the Company's internal control policies and procedures for ensuring compliance and detecting noncompliance with the Call Tracking System Requirement.

6. Sprint has no knowledge of any fraud or suspected fraud affecting its compliance with the Call Tracking System Requirement involving:
  - a. Management
  - b. Employees who have significant roles in internal controls, or
  - c. Others where the fraud could have a material effect on the Company's compliance with the Call Tracking System Requirement.
7. Sprint is not aware of any instances of known noncompliance with the Call Tracking System Requirement as of June 22, 2016.
8. There have been no communications to Sprint from regulatory agencies, internal auditors and others concerning possible noncompliance with the Call Tracking System Requirement through the date of this letter.
9. Sprint has made available to you all records and all data related to compliance with the Call Tracking System Requirement.
10. Sprint has provided you the complete business rules that identify compensable payphone calls.
11. Sprint has advised you of all actions taken at meetings of stockholders, the board of directors, and committees of the board of directors that may affect our compliance with the Call Tracking System Requirement.
12. Sprint has responded fully to all inquiries by you during your engagement.
13. Sprint is not aware of any violations or possible violations of laws or regulations whose effects should be considered for disclosure in your examination report concerning compliance with the Call Tracking System Requirement.
14. Sprint is responsible for interpretation of the compliance requirements with respect to the Call Tracking Report and related requirements contained in CC Docket No. 96-128, and has defined Sprint as the Completing Carrier, 47 C.F.R. Section 64.1300(a) (thus responsible for payphone compensation) for only the following call scenarios:
  - Sprint Toll-Free
  - Sprint Calling Card
  - Sprint Government Emergency Telephone Service (GETS)

15. Management's Assertion, included in the *Report of Management on Compliance with Applicable Requirements of 47 C.F.R. Sections 64.1310 and 64.1320 of the Federal Communications Commission's Rules and Regulations*, and KPMG's report will be filed at the FCC in Adobe Acrobat format and made available to payphone service providers and their agents via BSG Clearing Solutions, Inc. and Sprint websites or in hard copy. A copy will also be provided to any facilities-based long distance carrier from which Sprint receives payphone calls.
16. Sprint uses BSG Clearing Solutions, Inc. for payphone compensation processing for interstate calls. Sprint is not aware of any changes since June 06, 2016 to the BSG Clearing Solutions, Inc. processes, systems and controls that would impact Sprint's compliance with Section 64.1310(a)(1) and 64.1320(d).
17. The quarterly Compensable Call File produced for the quarter ended December 31, 2015 will be created by the call tracking system.
18. There have been no material changes since June 26, 2015 concerning our call tracking system or Sprint's compliance with the 47 C.F.R. Section 64.1310(a)(1) that were disclosed to you in accordance with 47 C.F.R. Section 1320(f) of the FCC's Rules and Regulations. The first of these was in relation to compensating payphone service providers (PSPs) who are not classified using the info digits 27, 29, and 70. The second change was in relation to the addition of the 844 toll free code to the compensation process for PSPs.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott Rice", with a long horizontal flourish extending to the right.

Scott Rice  
Vice President – IT Care & Billing Services